

## **BAB IX**

### **KESIMPULAN**

Berdasarkan analisa faktor teknis dan faktor ekonomis, pabrik roti tawar yang telah direncanakan layak untuk didirikan dengan uraian sebagai berikut:

Bentuk perusahaan	: Perusahaan Perseorangan
Struktur organisasi	: Lini dan Staff
Lokasi	: Jl. Cangkir KM 22, Driyorejo - Gresik
Waktu operasi	: 8 jam/hari
Kapasitas produksi	: 100 kg terigu/hari (675 bh @ 226 g)
Jumlah tenaga kerja	: 11 orang
Total modal industri (TCI)	: Rp 2.363.341.350,00
Biaya produksi total (TPC)	: Rp 1.618.954.963,00
MARR	: 14%
Laju pengembalian modal (ROR)	: sebelum pajak = 20,61 % sesudah pajak = 18,03%
Waktu pengembalian modal (POT)	: sebelum pajak = 4,28 tahun sesudah pajak = 4,81 tahun
Harga jual produk/kemasan	: Rp 10.000,00 (dari pabrik)
Hasil penjualan produk/tahun	: Rp 2.106.000.000,00
Titik impas (BEP)	: 53,32%

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